

State of California  
BOARD OF EQUALIZATION

**SALES AND USE TAX REGULATIONS**

**Regulation 1621. SALES TO COMMON CARRIERS.**

*Reference:* Sections 6357.5 and 6385, Revenue and Taxation Code.

**(a) DEFINITIONS.**

(1) **COMMON CARRIER.** As used herein the term "common carrier" means any person who engages in the business of transporting persons or property for hire or compensation and who offers these services indiscriminately to the public or to some portion of the public. With respect to water transportation the term includes any vessel engaged, for compensation, in transporting persons or property in interstate or foreign commerce. This includes those vessels commonly called "ocean tramps," "trampers," or "tramp vessels."

(2) **FOREIGN AIR CARRIER.** As used herein, the term "foreign air carrier" means any person, not a citizen of the United States, who undertakes, whether directly or indirectly or by lease or any other arrangement, to engage in foreign air transportation.

**(b) APPLICATION OF TAX.**

(1) **COMMON CARRIERS.** The sale of tangible personal property, other than fuel and petroleum products, to common carriers, including foreign air carriers, is exempt from sales tax pursuant to Section 6385(a) of the Revenue and Taxation Code when such property is:

(A) Shipped by the seller via the facilities of the purchasing carrier under a bill of lading, to an out-of-state point, and

(B) Actually transported by the common carrier to the out-of-state destination, pursuant to the bill of lading, over a route the California portion of which the purchasing carrier is authorized to transport cargo under common carrier rights, and

(C) Not put to use until after the transportation by the purchasing carrier to the out-of-state destination, and

(D) Used by the carrier in the conduct of its business as a common carrier.

(2) **FOREIGN AIR CARRIERS.** The sale of tangible personal property, other than aircraft fuel and petroleum products, to foreign air carriers is exempt from sales tax pursuant to Section 6385(b) of the Revenue and Taxation Code when such property is:

(A) Transported by the foreign air carrier to a foreign destination, and

(B) Not put to use until after the transportation by the purchasing foreign air carrier to the foreign destination, and

(C) Used by the foreign air carrier in the conduct of its business as a common carrier by air of persons or property.

**(3) FUEL AND PETROLEUM PRODUCTS.**

(A) Operative July 15, 1991, sales of fuel and petroleum products delivered to the purchasing carriers in California are subject to sales tax except as provided in paragraph (b)(3)(B) and (b)(3)(C) of this regulation. Sales tax applies notwithstanding the fact that the purchaser may issue a bill of lading to the seller and notwithstanding the fact that the seller may purport to reserve a title to the property until the property arrives at an out-of-state destination.

(B) Operative January 1, 1989, the sale, storage, use, or other consumption of, fuel or petroleum products is exempt from sales and use tax pursuant to Section 6357.5 of the Revenue and Taxation Code when such property is:

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1. sold to an air common carrier which holds a valid seller's permit or which has timely obtained a fuel exemption registration number,
2. for immediate consumption or shipment, and

3. shipped or consumed by the carrier in the conduct of its business as an air common carrier on a flight whose first destination is a foreign destination. Effective January 1, 1993, a flight which has an intermediate stop within the United States will qualify for the exemption if the final destination of that flight is a foreign destination.

For the period January 1, 1989 through December 31, 1992, the tax will not apply to the sale or use of fuel or petroleum products which are shipped or consumed on a flight to a foreign destination even though there is an intermediate stop at a point within the United States, provided no cargo, including mail, or passengers are loaded or discharged at such intermediate stop. The tax will not apply if crew members are loaded or discharged at such intermediate stop; however, the tax will apply if other airline personnel flying without charge (deadhead) are loaded or discharged. The tax also will not apply to fuel used on flights which are aborted for emergency purposes if such flights otherwise would have qualified for the exemption.

To qualify for the exemption, the sale of the fuel or other petroleum products must be for "immediate consumption or shipment".

A "sale" occurs when the purchaser takes either title to or possession of the fuel. "Immediate consumption or shipment" occurs when the delivery of fuel by the seller is directly to an aircraft for consumption in propulsion to a foreign destination or for transportation to a foreign destination and not for storage. Fuel is sold for storage, and not for immediate consumption or shipment, if title to the fuel passes to the purchaser while the fuel remains in storage facilities owned or leased by the seller. Fuel is sold for storage, and not for immediate consumption or shipment, if the fuel is transferred by the seller into a storage facility controlled by or leased to the purchaser or to any third party who takes delivery for the purchaser. Tax applies notwithstanding the contract of sale providing that the seller shall retain title to the fuel until the fuel is loaded onto the aircraft. In such cases, any attempt by the seller to retain title is limited in effect to the reservation of a security interest.

To qualify for the exemption, a common carrier which is not otherwise required to hold a valid seller's permit shall be required to register with the Board and obtain a fuel exemption registration number. The fuel exemption registration number will be considered obtained timely if the purchasing carrier receives such registration number from the Board no later than 45 days after taking the fuel on board.

In the event that the federal exemption provided in Section 1309 of Title 19 of the United States Code, relating to supplies for certain vessels and aircraft, is repealed, this exemption also is repealed as of that date.

**(C)** For the period January 1, 1993 through December 31, 2002, the sale of fuel and petroleum products is exempt from sales tax pursuant to Section 6385(c) of the Revenue and Taxation Code when such property is:

1. Sold to a water common carrier who holds a valid seller's permit or who has timely obtained a fuel exemption registration number,
2. For immediate shipment outside this state,
3. Consumed by the water carrier in the conduct of its business as a common carrier after the first out-of-state destination.

The sales tax applies with respect to sales of fuel and petroleum products which will be consumed in a voyage from the California point where the fuel is taken on to the first destination outside of California.

For purposes of this subdivision (b)(3)(C), the term "first destination outside of California" means the first point reached outside this state by a water common carrier in the conduct of its business as a common carrier at which cargo or passengers are loaded or discharged, cargo containers are added or removed, fuel is bunkered, or docking fees are charged. The term also includes the entry point of the Panama Canal when the carrier is only transiting the canal in the conduct of its business as a common carrier.

To qualify for the exemption, the "sale" of the fuel (or other petroleum product) must be for "immediate shipment". A "sale" occurs when the purchaser takes either title to or possession of the fuel. An "immediate shipment" occurs when the delivery of fuel by the seller is directly to a vessel for transportation outside this state and not for storage.

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Fuel is sold for storage and not for immediate shipment, if title to the fuel passes to the purchaser while the fuel remains in storage facilities owned or leased by the seller.

Fuel is sold for storage, and not for immediate shipment, if the fuel is transferred by the seller into a storage facility controlled by or leased to the purchaser or to any third party who takes delivery for the purchaser. Tax applies notwithstanding the contract of sale provides that the seller shall retain title to the fuel until the fuel is loaded onto the vessel. In such cases, any attempt by the seller to retain title is limited in effect to the reservation of a security interest.

Fuel is sold for immediate shipment, and not for storage, if the fuel is transferred by the seller into storage facilities maintained by a third party, the seller has contracted with the third party to store the fuel, and title does not pass to the purchaser until the fuel is loaded onto the vessel.

Fuel is sold for immediate shipment, and not for storage, if the fuel is transferred by the seller to storage facilities maintained by a third party, even though the purchaser may have contracted with the third party to store the fuel, if the sale occurs when the fuel is loaded onto the vessel and the seller has the legal obligation to deliver the fuel to the purchaser's vessel. If the obligation of the seller to deliver the fuel is complete upon transfer of the fuel to the third party, then any retention or reservation of title to the fuel after such transfer is limited in effect to a reservation of a security interest, and the fuel will be regarded as having been delivered to the purchaser for storage and not for immediate shipment outside this state. A mere recital in the contract of sale that the delivery will occur at the vessel, or that the seller will retain title to the fuel until delivery at the vessel, is insufficient of itself to establish that delivery of the fuel by the seller is directly into the vessel.

In determining whether the delivery occurs at the vessel, and not upon transfer of the fuel to the third party, the board shall consider the following factors: whether the losses during storage are for the account of the seller; whether the seller has the right to remove the fuel from the storage facilities; whether the seller has the duty to remove the fuel from the storage facilities at the seller's expense should the seller's deliveries into the storage facilities exceed specified quantities, and whether the contract between the seller and purchaser is a requirements contract. The presence or absence of one or more factors is not conclusive.

A sale of fuel, otherwise qualifying as a sale for immediate shipment under the above rules, will qualify for the exemption even though the fuel is delivered to a fuel truck or barge from which the fuel is delivered directly into the vessel.

### **(c) PROOF OF EXEMPTION.**

(1) COMMON CARRIER. Any seller claiming a transaction as exempt from sales tax under Section 6385(a) must receive at the time of the transaction, and retain, a properly executed bill of lading, or copy thereof, pursuant to which the goods are shipped. The bill of lading must show the seller as consignor. It must indicate that the described goods are consigned to the common carrier at a specified destination outside this state. Where the form of the transaction is "freight collect," no specific freight charge need be shown on the bill of lading, inasmuch as such charges are not ordinarily shown thereon in "freight collect" transactions. Furthermore, the carrier need not actually collect freight charges from itself. The form and language of the bill of lading should be similar to the form and language normally used where the purchaser and carrier are not the same. A bill of lading will be considered obtained at the time of the transaction if it is received either before the seller bills the purchaser for the property, within the seller's normal billing and payment cycle, or upon delivery of the property to the purchaser.

In addition to a bill of lading, the seller must obtain from the purchaser prior to or at the time of the transaction, and retain, a certificate in writing that the property shall be transported and used in the manner described in subdivision (b)(1) of this regulation. The certificate shall be in substantially the same form as Certificate A or B, appearing in the appendix of this regulation. Certificate B may be used when multiple transactions claimed as exempt are made between a seller and a carrier and may be included as part of a transaction by reference to the certificate on the purchaser order or other appropriate documentation for each transaction.

(2) FOREIGN AIR CARRIER. Any seller claiming a transaction as exempt from sales tax pursuant to section 6385(b) of the Revenue and Taxation Code must receive from the purchaser a certificate in writing that the property shall be transported and used in the manner described in section (b)(2) of this regulation. The certificate shall be in substantially the same form as Certificate C appearing in the appendix to this regulation. Effective January 1, 1990, if a seller does not have a certificate on hand at the time the board requests it be made available for verification of a

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transaction claimed to be exempt from sales tax, the seller will have 45 calendar days from the date of the board's written request to obtain the certificate from the purchasing foreign air carrier. A "blanket" certificate, i.e., one issued to cover future transactions, may be issued by a foreign air carrier and included as part of a transaction by reference to the certificate on the purchase order or other appropriate documentation for each transaction.

The provisions of (c)(3) and (d)(3) of this regulation shall apply with respect to sales of aircraft fuel and petroleum products to foreign air carriers.

(3) **FUEL AND PETROLEUM PRODUCTS.** Any seller claiming a transaction as exempt from sales tax pursuant to Section 6357.5 or 6385(c) of the Revenue and Taxation Code should timely obtain an exemption certificate in writing from the purchasing common carrier. The exemption certificate will be considered timely if obtained by the seller within the seller's normal billing and payment cycle or within 45 days from the date of delivery, whichever is later. The exemption certificate must show either the purchaser's seller's permit number, or if the purchaser is not required to hold a seller's permit, the purchaser's fuel exemption registration number. The exemption certificate must conform in substance with one of the following, appearing in the appendix to this regulation.

(A) Certificate D is to be used for purchases of fuel or petroleum products within Section 6357.5 by air common carriers (including foreign air carriers) operating under authority from the Federal Aviation Administration. One certificate may be provided for each regularly scheduled flight number which has a foreign destination as its final destination. Such certificate will remain valid until revoked in writing.

(B) Certificate E is to be used for purchases of fuel or petroleum products within Section 6385(c) by a steamship company which is a common carrier. This includes any vessel engaged, for compensation, in transporting persons or property in interstate or foreign commerce.

**(d) EFFECT OF EXEMPTION DOCUMENTS.**

(1) **COMMON CARRIERS.** Copies of the bill of lading and supporting certificate described in (c)(1) of this regulation, accepted in good faith, constitute prima facie evidence of the facts entitling the seller to the exemption provided under Section 6385(a) of the Revenue and Taxation Code.

Unless both of these documents are received and retained, the seller is liable for sales tax on the transaction.

(2) **FOREIGN AIR CARRIERS.** A copy of the exemption certificate described in (c)(2) of this regulation, accepted in good faith, relieves the seller from liability for the sales tax.

(3) **FUEL AND PETROLEUM PRODUCTS.** A copy of the exemption certificate described in subdivision (c)(3) of this regulation, accepted timely in good faith, shall relieve the seller from liability for the sales tax on fuel and petroleum products delivered by the seller directly into a ship or an aircraft. If the seller does not obtain an exemption certificate, or does not obtain an exemption certificate within the time specified by paragraph (c)(3) of this regulation, the seller will be relieved of liability for the tax only if the seller presents satisfactory evidence that the sale met the requirements of Sections 6357.5 or 6385(c) of the Revenue and Taxation Code, including the requirement that the purchaser held a valid seller's permit at the time of the sale or a fuel exemption number with the Board at the time of sale or within 45 days after taking the fuel on board.

**(e) LIABILITY OF PURCHASER.** A purchasing common carrier or foreign air carrier who gives a certificate of exemption which entitles the seller to regard the gross receipts from the sale as exempted from sales tax under Sections 6357.5 or 6385 of the Revenue and Taxation Code, but uses the property in some other manner or for some other purpose, or fails to document the transportation of the property to the first out of state destination, is liable for sales tax under Sections 6357.5(h) or 6385(k) of the Revenue and Taxation Code.

A common carrier or a foreign air carrier who gives a certificate of exemption which entitles the seller to regard the gross receipts from the sale as exempt from sales tax under section 6357.5 of the Revenue and Taxation Code shall make available to the Board, upon request, records, including, but not limited to, a copy of a log abstract, an airway bill, or a cargo manifest, documenting its consumption or transportation of the fuel or petroleum product to a foreign destination and the amount claimed as exempt.

A foreign air carrier, who gives a certificate of exemption which entitles the seller to regard the gross receipts from the sale as exempt from tax under Section 6385(b) of the Revenue and Taxation Code must maintain records in this state, such as a copy of a bill of lading, an airway bill or cargo manifest, documenting its transportation of the tangible personal property to a foreign destination and the amount claimed as exempt.

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A common carrier who gives a certificate of exemption which entitles the seller to regard the gross receipts from the sale as exempt from sales tax under Section 6385(c) of the Revenue and Taxation Code shall make available to the Board, upon request, records, including, but not limited to, a copy of a log abstract or a cargo manifest, documenting its transportation of the fuel or petroleum product to an out-of-state destination and the amount claimed as exempt.

A purchaser liable for tax under this paragraph (e) must report and pay the sales tax as if the purchaser were a retailer making a retail sale of the property at the time of the use or failure to provide supporting documentation. If the purchaser does not report and pay tax, the purchaser will be subject to a deficiency determination which will include applicable penalties and interest.

**CERTIFICATE A**

**CALIFORNIA SALES TAX EXEMPTION CERTIFICATE  
SUPPORTING BILL OF LADING**

Sales of tangible personal property free from sales tax under Section 6385(a) of the California Revenue and Taxation Code.

This is to certify, that the XYZ Company, the purchaser of the tangible personal property described herein, is a common carrier lawfully authorized and permitted to operate as such under the laws of the United States, having been issued (here insert permit or certificate number) by the (here insert name of agency issuing certificate or permit), that the personal property purchased exempt from sales tax reimbursement is to be shipped by the seller via the purchasing carrier's facilities under a bill of lading from (here insert point of origin) to (here insert point of destination), the out-of-state destination, for use by the XYZ Company in the conduct of its business as a common carrier, and that the XYZ Company is legally authorized to transport cargo under the aforementioned common carrier rights over the routes in or through this state by which it will transport the personal property.

This is also to certify that the property purchased will not be used to carry a payload or for any other purpose prior to its delivery at the destination point.

Description of property to be purchased:

\_\_\_\_\_  
\_\_\_\_\_

Purchaser \_\_\_\_\_

By \_\_\_\_\_

Address \_\_\_\_\_

Date \_\_\_\_\_

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**CERTIFICATE B**

**CALIFORNIA BLANKET SALES TAX EXEMPTION  
CERTIFICATE SUPPORTING BILL OF LADING**

Sales of tangible personal property free from sales tax under Section 6385(a) of the California Revenue and Taxation Code.

\_\_\_\_\_  
(Name of Purchaser)

\_\_\_\_\_  
(Address of Purchaser)

This is to certify that the above named company is a common carrier lawfully authorized and permitted to operate as such under the laws of the United States; that the personal property for use in the conduct of our business as a common carrier to be purchased from \_\_\_\_\_ is to be shipped  
(Name of Vendor)

by the seller via our facilities under a bill of lading to an out-of-state destination using routes in or through the State of California over which we are legally authorized to transport cargo; that any property purchased from you for which a bill of lading is issued showing \_\_\_\_\_ as shipper and  
(Name of Vendor)

showing an out-of-state destination will not be used to carry a payload or for any other purpose prior to its delivery at the destination point shown on the bill of lading.

In the event any of the property purchased is used for any purpose prior to its delivery at the out-of-state destination, it is understood that the purchaser is required by the Sales and Use Tax Law to report and pay tax, measured by the purchase price of such property.

Description of property to be purchased:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Purchaser \_\_\_\_\_

By \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

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CERTIFICATE C

**CALIFORNIA SALES TAX EXEMPTION CERTIFICATE**

Sales of tangible personal property to a foreign air carrier free from sales tax under Section 6385(b) of the California Revenue and Taxation Code.

This is to certify that the purchaser of tangible personal property described herein is a foreign air carrier as that term was defined in Section 1301 of Title 49 of the United States Code on January 1, 1980, and that the sale of tangible personal property to the purchaser is exempt from California state and local sales tax. The tangible personal property shall be or has been transported by the purchaser's facilities to a foreign destination for use by the purchaser in the conduct of its business as a common carrier by air of persons or property.

In the event any of such property is used for any purpose other than that specified in the certificate, it is understood that the purchaser is required by the Sales and Use Tax Law to report and pay tax, measured by the purchase price of such property.

Description of property to be purchased:

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Purchaser \_\_\_\_\_

By \_\_\_\_\_

Address \_\_\_\_\_

Date \_\_\_\_\_

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CERTIFICATE D

**CALIFORNIA BLANKET SALES TAX EXEMPTION CERTIFICATE  
SUPPORTING EXEMPT PURCHASES UNDER  
SECTION 6357.5 — AIR COMMON CARRIERS**

Sales of aviation fuel or petroleum products to an air common carrier (including a foreign air carrier) free of sales tax under Section 6357.5 of the California Revenue and Taxation Code.

1. Purchasing Common Carrier: \_\_\_\_\_
2. Fuel Exemption Registration No.  
or Seller's Permit No. of Purchaser: \_\_\_\_\_
3. Flight No.: \_\_\_\_\_
4. Final Destination: \_\_\_\_\_
5. Airport Where Loaded: \_\_\_\_\_
6. Description of Property Purchased: \_\_\_\_\_
7. Retailer: \_\_\_\_\_

The undersigned certifies that the purchaser of the tangible personal property described above is an air common carrier or foreign air carrier lawfully operating as such, and that the aviation fuel or other petroleum product described above which is purchased exempt from sales tax is to be consumed on a flight to a foreign destination or shipped to a foreign destination for use by said Company in the conduct of its business as an air common carrier, and that the undersigned purchasing carrier is lawfully engaged in transporting persons or cargo as an air common carrier or foreign air carrier operating under authority of the Federal Aviation Administration.

In the event any of such property is used for any purpose other than that specified in this certificate, it is understood that the purchaser is required by the Sales and Use Tax Law to report and pay tax, measured by the purchase price of such property. To qualify for the exemption a common carrier who is not otherwise required to hold a valid seller's permit must register with the Board and obtain a fuel exemption number no later than 45 days after taking the fuel on board.

This certificate will remain valid and in effect until revoked by the purchaser in writing. However, this certificate will not be valid for sales of fuel or other petroleum products loaded onto flights of which the seller is aware the final destination is not a foreign destination.

Purchaser: \_\_\_\_\_  
(Company Name)

Signed By: \_\_\_\_\_ Date: \_\_\_\_\_  
(Signature of Authorized Agent)

Title: \_\_\_\_\_  
(Owner, Partner, Purchasing Agent, etc.)



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CERTIFICATE E

**EXEMPTION CERTIFICATE  
SUPPORTING EXEMPT FUEL PURCHASES  
UNDER SECTION 6385(c) — WATER CARRIERS**

Sales of petroleum products free of sales tax under Section 6385(c) of the California Revenue and Taxation Code.

1. Purchasing Common Carrier: \_\_\_\_\_
2. Fuel Exemption Registration No.  
or Seller's Permit No. of Purchaser: \_\_\_\_\_
3. Vessel Name : \_\_\_\_\_
4. Voyage No.: \_\_\_\_\_
5. Port of Loading: \_\_\_\_\_
6. Delivery Date: \_\_\_\_\_
7. First Out-of-State Destination: \_\_\_\_\_
8. Retailer of the Petroleum Product: \_\_\_\_\_
9. \*Invoice No. of Purchase: \_\_\_\_\_

(\*To be completed by retailer.)

**ANALYSIS**

	<b>FUEL OIL BUNKER C/ MDO/ HFO MGO (METRIC TONS)</b>	<b>OTHER PETROLEUM PRODUCTS (GALLONS)</b>
10. Quantity consumed to first Out-of-State destination.	_____	_____
11. Quantity used while in port.	_____	_____
12. Total of Lines 10 and 11 above.	_____	_____
13. Quantity on board on arrival at port.	_____	_____
14. Quantity subject to sales tax. [Line 12 less Line 13. If Line 13 is more than Line 12, show zero (0).]	_____	_____
15. Quantity loaded this loading.	_____	_____
16. Quantity shown on Line 14 above.	_____	_____
17. Quantity exempt from sales tax. (Line 15 less Line 16.)	_____	_____

The undersigned certifies that it is a common carrier lawfully operating as such, and that the fuel oil or other petroleum products purchased exempt from sales tax reimbursement are to be shipped to an out-of-state destination for use by said Company in the conduct of its business as a common carrier, and that the undersigned purchasing carrier is lawfully engaged in transporting cargo as a common carrier over the route in this state by which it will transport the fuel oil or other petroleum products. In the event any of such property is used for any purpose other than that specified in the certificate, it is understood that the purchaser is required by the Sales and Use Tax Law to report and pay tax, measured by the purchase price of such property. To qualify for the exemption, a common carrier who is not otherwise required to hold a valid seller's permit must register with the Board of Equalization and obtain a fuel exemption number no later than 45 days after taking the fuel on board.

Purchaser: \_\_\_\_\_  
(Company Name)

Signed By: \_\_\_\_\_ Date: \_\_\_\_\_  
(Signature of Authorized Agent)

Title: \_\_\_\_\_  
(Owner, Partner, Purchasing Agent, etc.)

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*History:* Adopted November 3, 1969, effective December 5, 1969.

Amended October 19, 1977, effective November 27, 1977. Clarified when a bill of lading must be received in order to qualify for common carrier exemption with respect to sales of fuel under Revenue and Taxation Code 6385.

Amended October 19, 1977, effective November 27, 1977. Correction of wording in the second, third and fourth paragraphs of subsection (d)(1).

Amended January 9, 1980, effective February 29, 1980. Added heading (a)(1), added (a)(2). Added (b)(1) heading, included "foreign air carriers" and code reference, changed subparagraph numbers to letters, added "and" to (A) and (B), and substituted "until after" for "in this state prior to" in (C). Added (b)(2). Added (d)(1) heading and changed former (1) to (A), former (2) to (B); in (d)(1)(B) added "for purchase of petroleum products" to certificates A and B, deleted "by" in certificate C and added "for purchases...tangible personal property by"; added (2). In (e) added heading (1) and "described in (d)(1)"; added (2). In (f) substituted "purchasing common carrier or foreign air carrier" for "purchaser" and added (a) to 6385; added second and third paragraphs; added "or failure to provide supporting documentation" to final paragraph. In appendix, Certificate A added "(Company Name)" and added lines for signature of Authorized Person, printed or typed name, and title. In Certificate B added "or foreign air carrier," and deleted "common" from Bill of Lading. Added Certificate D.

Amended July 30, 1987, effective October 1, 1987. In subdivisions (b) and (b)(3), added reference to application of tax to sales of fuel and petroleum products for periods beginning on or after September 27, 1985. In subdivisions (c) and (d), added requirements for obtaining and use of proof of exemption certificates. In appendix, added Exemption Certificates A, B, C, D, E and F.

Amended April 30, 1990, effective July 5, 1990. Added subparagraph (B) to subdivision (b) to add provisions for the exemption for the sale or use of fuel and petroleum products under Section 6357.5. Added subparagraph (D) to subdivision (c) and added second paragraph in subdivision (e).

Amended July 31, 1991, effective October 19, 1991. Amended pursuant to Chapter 280, Statutes of 1989. Amended paragraph (a)(1) to eliminate reference to gender. Amended paragraph (c)(2) and Certificate F to provide that the sales tax exemption certificate may be obtained by the seller up to 45 calendar days after it is requested by the Board.

Amended March 17, 1992, effective July 3, 1992. Deletes reference to the repealed exemption for sale of fuel and petroleum products to an air, water, or rail common carrier to be consumed in its business as a common carrier after reaching the first out-of-state destination.

Amended February 8, 1995, effective July 7, 1995. Amended subparagraph (b)(3)(B) and Certificate D to explain the exemption for fuel sold to an air common carrier for use in international flights; amended subparagraphs (b)(3)(A), (b)(3)(C), (c)(3), (c)(3)(A) & (B), (d)(3) and (e) and reinstated Certificate E to explain the reinstated exemption for the sale of fuel and petroleum products to water common carriers, all as provided by Assembly Bill 2396 (Stats. 1992, Ch. 905).

Amended March 26, 1998, effective April 25, 1998. Amended subdivision (b)(3)(C) to extend a repeal date as provided by Chapter 615, Statutes of 1997.

*Regulations are issued by the State Board of Equalization to implement, interpret or make specific provisions of the California Sales and Use Tax Law and to aid in the administration and enforcement of that law. If you are in doubt about how the Sales and Use Tax Law applies to your specific activity or transaction, you should write the nearest State Board of Equalization office. Requests for advice regarding a specific activity or transaction should be in writing and should fully describe the facts and circumstances of the activity or transaction.*